

STATUTORY INSTRUMENTS

2018 No. 1248

The Customs (Import Duty) (EU Exit) Regulations 2018

PART 2

Presentation of goods to Customs

Modifications etc. (not altering text)

C1 Pts. 1-10 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 32; [S.I. 2020/1643](#), reg. 2, Sch.

Notification of importation

4.—(1) Subject to [F¹paragraphs (2)][F², (3A) F³...][F⁴(3AB) [F⁵, (3AC), (6A) and (6C)]] and regulations 5 and 6, a notification of the importation of goods ^{M1} into the United Kingdom must be given to HMRC by one of the following—

- (a) the person who imports the goods;
- [F⁶(aa) the goods were Union goods immediately before they were imported into the United Kingdom;]
- (b) a person on whose behalf another person imports the goods;
- (c) a person who is responsible for the carriage of the goods when they are imported;
- (d) a person who makes a Customs declaration ^{M2} in respect of the goods; F⁷...
- (e) a person approved by HMRC in relation to premises where goods are kept for a storage procedure ^{M3} where the goods are declared for a storage procedure.
- [F⁸(f) where the goods are to be kept in a free zone—
 - (i) a person authorised by HMRC to carry out a free zone activity in that free zone; or
 - (ii) a responsible authority for that free zone.]

(2) Where regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) applies, [F⁹and the goods are of a type specified in a notice published by HMRC,] notification must be given by the person who makes a Customs declaration in respect of the goods.

(3) The notification must—

- (a) contain the matters specified, and be accompanied by the documents specified, in a notice published by HMRC Commissioners;
- (b) be made in the form and manner specified in that notice; and
- (c) subject to [F¹⁰paragraphs (5) [F¹¹, (6), (6A) and (6B)]], be given within—
 - (i) three hours from the time of arrival of the goods at a place specified in that notice, or

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, PART 2 is up to date with all changes known to be in force on or before 06 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (ii) if that place is closed on the expiry of three hours from the time of arrival of the goods, one hour of that place next opening.

^{F12}(3A) Where—

- (a) paragraph (2) does not apply;

^{F13}(aa)

- (b) regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) applies; ^{F14}...

- (c) [^{F15}a Customs declaration has been made in respect of the goods] in accordance with that [^{F16}regulation; and]

[a notification of embarkation was required in respect of the goods under regulation 131I
^{F17}(d) (notification of embarkation requirements for chargeable goods destined for RoRo listed locations or other listed locations), that notification has been provided,]

the person who made the Customs declaration in respect of the goods is deemed to have notified HMRC in accordance with [^{F18}paragraphs (1) and (3)] at the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.

^{F19}(3AB) Where—

- (a) regulation 131C (unaccompanied goods: making of declarations) applies; and
(b) a Customs declaration has been made in respect of the goods in accordance with that regulation,

the person who made the Customs declaration in respect of the goods is deemed to have notified HMRC in accordance with paragraphs (1) and (3) at the time the goods are treated as being imported into the United Kingdom under article 5(2)(c) of the Channel Tunnel (Customs and Excise) Order 1990.]

^{F20}(3AC) Where—

- (a) regulation 131F(3) (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations) applies; ^{F21}...

[a notification of embarkation was required in respect of the goods under regulation 131I
^{F22}(aa) and that notification has been provided; and]

^{F23}(b)

- (c) a Customs declaration has been made in respect of the goods in accordance with regulation 131F(3),

the person who made the Customs declaration in respect of the goods is deemed to have notified HMRC in accordance with paragraphs (1) and (3) at the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.]

(3B) Where paragraph [^{F24}(3A),] [^{F25}(3AB) or (3AC)] applies, the person who made the declaration is to be treated as having been notified under paragraph 11 of Schedule 1 to the Act immediately after the person is deemed to have notified HMRC under paragraph [^{F24}(3A),] [^{F25}(3AB) or (3AC)].

(3C) Where—

- (a) a person is deemed to have notified HMRC under paragraph [^{F26}(3A),] [^{F27}(3AB) or (3AC)];
^{F28}...

- (b) the Customs declaration in respect of the goods was not made using the EIDR procedure [F29 or the transitional EIDR procedure], [F30 and]

[F31(c) section 30C(3) of the Act applies to the goods,]

the person must give a notification to HMRC that the goods have arrived in the United Kingdom.

(3D) A notification under paragraph (3C) must—

- (a) contain the matters specified, and be accompanied by the documents specified, in a notice published by HMRC Commissioners;
- (b) be made in the form and manner specified in that notice; and
- (c) be given by the end of the working day after the day on which the goods arrived in the United Kingdom [F32, or such shorter or longer period as may be specified in a notice published by HMRC Commissioners].]

[F33(3E) Where a declaration for the goods was made prior to importation and a notification of importation has not been provided or deemed to have been provided under this regulation, the person who made a customs declaration in respect of the goods must provide a notification to HMRC that the goods have arrived in the United Kingdom.

(3F) A notification referred to in paragraph (3E) must—

- (a) contain the matters specified and be accompanied by the documents specified in a notice published by HMRC Commissioners;
- (b) be made in the form and manner specified in that notice;
- (c) be provided before the end of the period specified in the notice given by HMRC commissioners or such longer period as an HMRC officer may, in any particular case or any particular description of case, allow.

(3G) HMRC Commissioners must publish a notice specifying the matters referred to in paragraph (3F).

(3H) Where a notification is provided in accordance with paragraphs (3E) and (3F), the person who made the customs declaration is deemed to have provided a notification of importation in accordance with paragraphs (1) and (3), at the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.]

(4) HMRC Commissioners must publish a notice specifying the matters referred to in paragraph (3) and may, for example, specify that details of the following be included in a notification of importation—

- (a) the person making the notification;
- (b) the goods; or
- (c) any entry summary declaration, Customs declaration or temporary storage declaration made in respect of the goods.

(5) A qualifying traveller may give a [F34 notification] of importation before importation in relation to non-commercial goods contained within accompanied baggage [F35 and personal gifts] if—

- (a) a Customs declaration for the free-circulation procedure M4 is made in respect of the goods before importation; F36 ...

F36(b)

[F37(6) A person may give a notification of importation before the goods arrive at a place specified in the notice made under paragraph (3) where—

- (a) a Customs declaration has been made in respect of the goods;
- (b) the person who made the Customs declaration is not a qualifying traveller;

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, PART 2 is up to date with all changes known to be in force on or before 06 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (c) the Customs declaration has not been treated as withdrawn under paragraph 3(2) of Schedule 1 to the Act; and
- (d) the person making the notification of importation has a reasonable expectation that the goods will arrive at a place specified in the notice made under paragraph (3) within four hours of the notification being made.]

[^{F38}(6A) Where a person has submitted information to a specified electronic system as required by regulation 26G(2)(a) (UK Continental Shelf simplified import procedure) that person is deemed to have notified HMRC in accordance with paragraphs (1) and (3) at the time the information is submitted.]

[^{F39}(6B) Where regulation 39A (mandatory advance declarations by qualifying travellers: other chargeable goods) applies, the notification of importation must be given within a time specified in a notice published by HMRC commissioners.

(6C) Where regulation 39A applies in respect of goods; and—

- (a) the person importing the goods is a high risk person; or
- (b) the goods are specified in a notice published by HMRC,

notification of importation must be given at a place specified in a notice published by HMRC commissioners and in a form and manner specified in that notice.

(6D) A person is a “high risk person” for the purpose of paragraph (6C)(a) if that person is not treated as an “eligible person” under regulation 85A (authorisations not requiring an application but subject to revocation), that is they are neither—

- (a) treated as an eligible person in relation to [^{F40}paragraph (6C)(a)] by regulation 85A(2) (authorisation automatically granted); nor
- (b) approved as an eligible person [^{F41}in relation to paragraph (6C)(a) under] regulation 85A(8) (application for authorisation following revocation).

(6E) HMRC Commissioners must publish a notice specifying the matters referred to in paragraphs (6B) and (6C).]

Textual Amendments

- F1** Words in reg. 4(1) substituted (31.12.2020) by [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2), **8(a)**; S.I. 2020/1643, reg. 2, Sch.
- F2** Words in reg. 4(1) substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **11(3)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F3** Word in reg. 4(1) omitted (31.12.2020) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **2(3)(a)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F4** Words in reg. 4(1) substituted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(2)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Words in reg. 4(1) substituted (1.12.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(2)(a), **2(3)(a)**
- F6** Reg. 4(3A)(aa) inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **3(2)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F7** Word in reg. 4(1) omitted (8.11.2021) by virtue of [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **2(3)(a)**

- F8** Reg. 4(1)(f) inserted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **2(3)(b)**
- F9** Words in reg. 4(2) inserted (31.12.2020) by The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), regs. 1(2), **8(b)**; S.I. 2020/1643, reg. 2, Sch.
- F10** Words in reg. 4(3)(c) substituted (3.1.2023) by The Customs (Miscellaneous Amendments) (No. 2) Regulations 2022 (S.I. 2022/1312), regs. 1, **2(2)(a)**
- F11** Words in reg. 4(3)(c) substituted (1.12.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(2)(a), **2(3)(b)**
- F12** Reg. 4(3A)-(3D) inserted (31.12.2020) by The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), regs. 1(2), **8(c)**; S.I. 2020/1643, reg. 2, Sch.
- F13** Reg. 4(3A)(aa) omitted (1.1.2022) by virtue of S.I. 2021/1347, reg. 3(2)(a) (as substituted by The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021 (S.I. 2021/1444), regs. 1(2), **3(2)(a)**)
- F14** Word in reg. 4(3A)(b) omitted (13.6.2023) by virtue of The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(3)(c)(i)**
- F15** Words in reg. 4(3A)(c) substituted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **11(3)(b)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F16** Words in reg. 4(3A)(c) inserted (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(3)(c)(ii)**
- F17** Reg. 4(3A)(d) inserted (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(3)(c)(iii)**
- F18** Words in reg. 4(3A) substituted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **11(3)(b)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F19** Reg. 4(3AB) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **2(3)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F20** Reg. 4(3AC) inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), **3(2)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F21** Word in reg. 4(3AC)(a) omitted (13.6.2023) by virtue of The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(3)(d)(i)**
- F22** Reg. 4(3AC)(aa) inserted (13.6.2023) by The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **2(3)(d)(ii)**
- F23** Reg. 4(3AC)(b) omitted (1.1.2022) by virtue of S.I. 2021/1347, reg. 3(2)(a) (as substituted by The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021 (S.I. 2021/1444), regs. 1(2), **3(2)(a)**)
- F24** Words in reg. 4(3B) substituted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **2(3)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F25** Words in reg. 4(3B) substituted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), **3(2)(d)**; S.I. 2020/1643, reg. 2, Sch.
- F26** Words in reg. 4(3C)(a) substituted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **2(3)(d)**; S.I. 2020/1643, reg. 2, Sch.
- F27** Words in reg. 4(3C) substituted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), **3(2)(d)**; S.I. 2020/1643, reg. 2, Sch.
- F28** Word in reg. 4(3C)(a) omitted (1.1.2022) by virtue of S.I. 2021/1347, reg. 3(2)(c)(i) (as substituted by The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021 (S.I. 2021/1444), regs. 1(2), **3(2)(a)**)

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, PART 2 is up to date with all changes known to be in force on or before 06 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F29** Words in reg. 4(3C)(b) inserted (31.12.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(2), **3(3)**; S.I. 2020/1643, reg. 2, Sch.
- F30** Word in reg. 4(3C)(b) inserted (1.1.2022) by S.I. 2021/1347, reg. 3(2)(c)(ii) (as substituted by [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1444\)](#), regs. 1(2), **3(2)(a)**)
- F31** Reg. 4(3C)(c) substituted (31.1.2024) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/12\)](#), regs. 1(2), **2(2)** (with reg. 1(3))
- F32** Words in reg. 4(3D)(c) inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **11(3)(f)**; S.I. 2020/1643, reg. 2, Sch.
- F33** Reg. 4(3E)-(3H) inserted (13.6.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(1), **2(3)(e)**
- F34** Word in reg. 4(5) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **6(2)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F35** Words in reg. 4(5) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **6(2)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F36** Reg. 4(5)(b) and word omitted (31.12.2020) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **6(2)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F37** Reg. 4(6) inserted (3.1.2023) by [The Customs \(Miscellaneous Amendments\) \(No. 2\) Regulations 2022 \(S.I. 2022/1312\)](#), regs. 1, **2(2)(b)**
- F38** Reg. 4(6A) inserted (13.6.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(1), **2(3)(f)**
- F39** Reg. 4(6B)-(6E) inserted (1.12.2023) by [The Customs \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/569\)](#), regs. 1(2)(a), **2(3)(g)**
- F40** Words in reg. 4(6D)(a) substituted (4.12.2023) by [The Customs \(Aerodromes and Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/1202\)](#), regs. 1, **4(3)(a)**
- F41** Words in reg. 4(6D)(b) substituted (4.12.2023) by [The Customs \(Aerodromes and Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/1202\)](#), regs. 1, **4(3)(b)**

Commencement Information

- I1** Reg. 4 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Marginal Citations

- M1** See paragraphs 1 and 2 of Schedule 6 to the Act on notification of importation.
- M2** Section 37(8) of the Act explains references to a person who makes a Customs declaration.
- M3** “A storage procedure” is defined in paragraph 2 of Schedule 2 to the Act.
- M4** “The free-circulation procedure” is defined in section 3 of the Act.

No requirement to present on import: force majeure

5.—(1) There is no requirement for a person to present goods ^{M5} to Customs on import if in the opinion of an HMRC officer ^{M6} the importation was not intended and was caused by abnormal and unforeseeable circumstances beyond that person's control.

(2) In considering whether an importation was not intended and was caused by abnormal and unforeseeable circumstances beyond a person's control, an HMRC officer must consider the following criteria—

- (a) whether or not the goods are salvage;
- (b) the location of the goods;

- (c) whether or not the owner of the goods can be identified; and
- (d) whether or not the person who would otherwise be required to present the goods acted reasonably in all the circumstances.

Commencement Information

I2 Reg. 5 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

M5 See section 34 of the Act on presentation of goods.

M6 “HMRC officer” is defined in section 37(1) of the Act.

[^{F42}No requirement to present on import: unloading of stores from a qualifying vehicle

5A.—(1) There is no requirement to present goods that are stores to Customs on import where—

- (a) the goods are unloaded from a qualifying vehicle;
- (b) the goods are either—
 - (i) subsequently loaded onto the same vehicle as soon as is practicable, or
 - (ii) subsequently loaded onto another vehicle within the same fleet as soon as is practicable; and
- (c) the vehicle proceeds on its journey with the goods on board.]

Textual Amendments

F42 [Reg. 5A](#) inserted (4.12.2023) by [The Customs \(Aerodromes and Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/1202\)](#), regs. 1, [4\(4\)](#)

No requirement to present on import: temporary unloading

6. There is no requirement to present the goods to Customs on import where—

- (a) goods are unloaded from a vessel [^{F43}, train] or aircraft solely to enable other goods on that vessel [^{F43}, train] or aircraft to be unloaded or other goods to be loaded;
- (b) the goods are reloaded onto the vessel [^{F43}, train] or aircraft as soon as practicable after the other goods have been unloaded or loaded; and
- (c) the vessel [^{F43}, train] or aircraft proceeds on its journey with the goods on board.

Textual Amendments

F43 Word in reg. 6 inserted (31.12.2020) by [The Customs \(Bulk Customs Declaration and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/967\)](#), regs. 1(2), [7\(3\)](#); [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

I3 Reg. 6 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, PART 2 is up to date with all changes known to be in force on or before 06 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

[^{F44}**No requirement to present goods on import: goods that are not unloaded**

6A. There is no requirement to present goods to Customs on import where the goods are not unloaded from the vessel, train or aircraft on which they are imported.]

Textual Amendments

F44 Reg. 6A inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **2(4)** (as amended (1.10.2020) by [S.I. 2020/967](#), regs. 1(3), 11(2)); [S.I. 2020/1643](#), reg. 2, Sch.

Changes to legislation:

The Customs (Import Duty) (EU Exit) Regulations 2018, PART 2 is up to date with all changes known to be in force on or before 06 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 4 Ch. 3 s. 2 applied (with modifications) by [S.I. 2018/1249 reg. 13\(3\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643, reg. 2, Sch.)
- Pt. 13A inserted by [S.I. 2019/1215 reg. 11\(23\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(23) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(b))
- Table of Contents words inserted by [S.I. 2019/326 reg. 7](#) (This amendment not applied to legislation.gov.uk. The table of contents for this legislation will be dynamically updated when its provisions are revised)
- reg. 4(3AA) inserted by [S.I. 2019/1215 reg. 11\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(c) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4(4A) inserted by [S.I. 2019/1215 reg. 11\(3\)\(g\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(g) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4A inserted by [S.I. 2019/1215 reg. 11\(4\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(4) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 33(1)(c) inserted by [S.I. 2019/486 reg. 6\(12\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)-(2D) inserted by [S.I. 2019/486 reg. 6\(13\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 43(3A) inserted by [S.I. 2019/326 reg. 11\(4\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 89(1A)-(1C) inserted by [S.I. 2024/194 reg. 2\(4\)\(a\)](#)
- reg. 89(2A) inserted by [S.I. 2024/194 reg. 2\(4\)\(c\)](#)
- reg. 89(5A) inserted by [S.I. 2024/194 reg. 2\(4\)\(d\)](#)
- reg. 98(5) inserted by [S.I. 2019/1215 reg. 11\(17\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(17)(c)(d) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(a))